

Nixon Innocent of Fraud, Long Feels

United Press International

Sen. Russell B. Long (D-La.) said yesterday that President Nixon was probably innocent of fraud and simply accepted the advice of his lawyer and accountant in claiming tax deductions he was not entitled to take.

Long left no doubt the Joint Committee on Internal Revenue Taxation, which he heads, will find that Mr. Nixon owes back taxes on his 1969-72 returns.

But, he said in a television interview taped for Louisiana stations, "everything I know would indicate that he did what his lawyer and his accountant told him to do."

"He claimed deductions that they thought, or at least, that they advised him, they felt he was entitled to take."

"Businessmen do it all the time. They are very busy, just

like that man was. They do what their lawyer and their accountant tells them about their taxes."

The Congressional Joint Committee is investigating whether the deed giving Mr. Nixon's vice presidential papers to the National Archives was backdated to look like the gift was made before a new law made such gifts non-deductible.

Long was asked if Mr. Nixon would be guilty of fraud if it turned out his agents had backdated the deed.

"Not unless he knew it," Long said. "If those people, in preparing their boss' tax returns, did something that was wrong and knowingly prepared a tax return that claimed deductions that the man had no right whatever to claim, and they knew they had no right to do that, then, of course, they would be guilty of tax fraud. But, if the Presi-

dent didn't know that, he would not be."

Long declined to confirm or dispute a report in The Washington Post on Feb. 6 that said Mr. Nixon expects to owe \$302,000 in back taxes and interest—more than a quarter of his net worth.

"I just urge you to just wait until we can report because we are going to say exactly how much the President owes," he said—indicating the committee will conclude Mr. Nixon does owe back taxes.

On Dec. 8, after making public his tax returns, Mr. Nixon asked the committee to investigate them and promised to abide by its decisions. The IRS then said it was re-auditing Mr. Nixon's returns.

In addition to the gift deduction, which saved the President \$235,000 in taxes, a capital gain tax of about \$30,000 could be assessed if the committee rules he owes taxes on



SEN. RUSSELL B. LONG
... probing Nixon returns

the sale of some of his land at San Clemente.

The committee's report is expected to be issued late this month or in March.